IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
Wealth Tax Application (L) No.195 of 1996

Commissioner of Wealth-tax. .. Applicant
v/s.
Shri S.R.Shah. .. .. Respondent

Mr.Parag Vyas for applicant.
None for respondent.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 9th December 2005

P.C. :

1. Heard Mr.Vyas in support of this Application.

2. Since the Notice of Motion for condonation of delay is rejected, the main Application will stand dismissed. That apart, there is no merit in the Application for the reason that the issue which is sought to be raised is covered by two judgments viz. (1) in **Commissioner of Gift-Tax Bombay vs. Smt.Kusumben D. Mahadevia reported in 1980 Vol. 122 ITR 38 (Bom.)** and (2) in **CWT vs. Mahadeo Jalan reported in 86 ITR 62 (S.C.)**. Application is, therefore, rejected.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)